Legislature may, by law, provide that vacanceis, whether permanent or temporary, among the office holders or servants (including archakas and pujaries) of any Hindu religious institution may befilled by a person professing Hindu religion and possessing such qualifications as may be specified in such law, irrespective of the caste, sect or group of such person.

(2) If anything contained in any agamas or sastras or any text, rule or interpretation of Hindu Law or any custom or usage or part of that law is repugnant to any of the matters for which provision is made in the law referred to in Clause (1), then the law referred to in Clause (1) shall prevail and such agamas or sastras or any text, rule or interpretation, custom or usage or part shall to the extent of repugnancy, be void.

(3) No such law as is referred to in Clause (1) shall be deemed to be void on the ground that it is inconsistent with or takes away or abridges any of the rights conferred by Articles 25 and 26, notwithstanding anything contained in Articles 14, 15, 25 and 26.

இணைப்பு III

[90 ஆம் பக்கத்தில் இனம் 5 (2)க்கான அடிக்குறிப்பைக் காண்க].

L.A. Bill No. 20 of 1974.

(As passed by the Assembly).

A Bill further to amend the Tamil Nadu General Sales Tax Act 1959.

Be it enacted by the Legislature of the State of Tamil Nadu in the Twenty-fifth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu General Sales Tax (Amendment) Act, 1974

(2) (*a*) Clause (i) of section 8 shall be deemed to have come into force on the 20th February 1974.

(*b*) Section 8 [except clause (i)] and section 9 shall be deemed to have come into force on the 4th March 1974.

(*c*) The rest of this Act shall be deemed to have come into force on the 1st April 1974.

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2. *Amendment of section 3, Tamil Nadu Act 1 of 1959.*—In sub-section (1) of section 3 of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) (hereinafter referred to as the principal Act),—

(i) in the opening portion, for the words "twenty-five thousand rupees", the words "fifty thousand rupees" shall be substituted;

(ii) in the proviso, clause (ii) shall be omitted.

3. *Amendment of section 7, Tamil Nadu Act 1 of 1959.*—In sub-section (1) of section 7 of the principal Act,—

(i) in the opening portion, for the words "twenty-five thousand rupees", the words "fifty thousand rupees" shall be substituted;

(ii) for items (i) to (xv), the following items shall be substituted, namely :—

	Rate of tax.
"(i) Where the total turnover is not less than fifty thousand rupees, but is less than fifty-five thousand rupees.	Eight hundred and forty rupees per annum.
(ii) Where the total turnover is not less than fifty-five thousand rupees, but is less than sixty thousand rupees.	One thousand and eighty rupees per annum
(iii) Where the total turnvoer is not less than sixty thousand rupees, but is less than sixty-five thousand rupees.	One thousand three hundred and twenty rupees per annum.
(iv) Where the total turnover is not less than sixty-five thousand rupees but is less than seventy thousand rupees.	One thousand and five hundred and sixty rupees per annum.
(v) Where the total turnover is not less than seventy thousand rupees, but is less than seventy-five thousand rupees.	One thousand and eight hundred rupees per annum.
(vi) Where the total turnover is not less than seventy-five thousand rupees, but is less than eighty thousand rupees.	Two thousand and Forty rupees per annum.

(vii) Where the total turnover is not less than eighty thousand rupees, but is less than eighty-five thousand rupees.	Two thousand two hundred and eight rupees per annum.
(viii) Where the total turnover is not less than eighty-five thousand rupees, but is less than ninety thousand rupees.	Two thousand five hundred and twenty rupees per annum.
(ix) Where the total turnover is not less than ninety thousand rupees, but is less than ninety-five thousand rupees.	Two thousand seven hundred and sixty rupees per annum.
(x) Where the total turnover is not less than ninety-five thousand rupees but is not more than one lakh of rupees.	Three thousand rupees per annum".

4. *Amendment of section 7-A, Tamil Nadu Act* 1 *of* 1959.—In section 7-A of the principal Act,—

(i) in the proviso to sub-section (1), for the words " twenty-five thousand rupees ", the words " fifty thousand rupees " shall be substituted;

(ii) in sub-section (2), for the words " twenty-five thousand rupees ", the words " fifty thousand rupees " shall be substituted.

5. *Amendment of section* 17, *Tamil Nadu Act* 1 *of* 1959.—In sub-section (1) of section 17 of the principal Act in the opening portion, after the words " by notification ", the words, " issued whether prospectively or retrospectively ", shall be inserted.

6. *Amendment of section* 20, *Tamil Nadu* 1 *of* 1959.—In sub-section (1) of section 20 of the principal Act, for the words " fifteen thousand rupees ", the words " thirty thousand rupees " shall be substituted.

7. *Amendment of section* 21, *Tamil Nadu Act* 1 *of* 1959.—In sub-section (4) of section 21 of the principal Act, for the words " fifteen thousand rupees ", the words " thirty thousand rupees " shall be substituted.

8. *Amendment of the First Schedule to Tamil Nadu Act* 1 *of* 1959.—In the First Schedule to the principal Act,—

(i) in item 37, in the entries in column (2), after the words " All kinds of soaps ", the brackets and words " (excluding handmade soaps)" shall be inserted;

(ii) in item 70 (*a*), for the figures " 24 " in column (4), the figures " 25 " shall be substituted;

(iii) in item 70 (*b*) for the figures " 12 " in column (4), the figures " 25 " shall be substituted;

(iv) after items 76 and the entries relating thereto, the following items and the entries shall be added, namely :

" 77 Oil cakes.	At the point of first sale in the State.	3½
78 All vegetable oils (including refined vegetable oils) other than those specifically mentioned in this Schedule.	Do.	3½
79 Machine made matches.	Do.	3½
80 (*a*) Pulses and grams.	Do.	3½
(*b*) Dhalls of pulses and grams (whether whole or split) parched and fried pulses and grams, their brokens and flour, which have not suffered tax under sub-item (*a*).	Do.	3½
81 All machinery worked by (i) electricity, (ii) diesel, (iii) petrol, (iv) furnace oil, (v) kerosene, (vi) coal including charcoal or (vii) any other fuel or power; and parts and accessories of such machinery other than those specifically mentioned in this Schedule.	Do.	5
82 Charcoal and Leco (Brand name of Lignite marketted by Neyveli Lignite Corporation).	Do.	5
83 Laurel oil.	Do.	5
84 Timber and bamboo.	Do.	5
85 Lemongrass oil.	Do.	5
86 Hoisery goods made wholly of cotton.	Do.	5
87 Articles of ready-to-wear apparel (known commercially as ready-made garments) including under-garments and body supporting garments, sold under a brand name registered under the Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958), but excluding hosiery goods.	Do.	5
88 Cashewnut and kernel.	At the point of first sale in the State.	5
89 Sewing machines and embroidary machines and parts and accessories thereof.	Do.	5
90 Bricks, roof tiles and cement flooring stones.	Do.	5

91	Aerated waters and bottled soft drinks sold under a brand name whether or not flavoured or sweetened and whether or not containing vegetable or fruit juice or fruit pulp.	At the point of first sale in the State.	5
92	Ice.	Do.	5
93	X-ray apparatus, films, plates and other equipment required for use therewith and accessories and spare parts thereof.	Do.	5
94	French coffee (on the turnover relating to components thereof, namely, coffee and chicory which have not already suffered tax).	Do.	5½
95	Drugs, patent or proprietary medicines as defined in section 3 of the Drugs and Cosmetics Act, 1940 (Central Act XXIII of 1940), but excluding Arishtams or asavas and including surgical dressing	Do.	7
96	Lithographic, printing and duplicating inks.	Do.	7
97	All kinds of welding electrodes and welding rods.	Do.	7
98	Rolling hearing, that is to say, ball or roller bearings (all kinds).	Do.	7
99	Power driven pumps (including motor pumps, turbo pumps and monoblock pump sets) for liquids, whether or not fitted with measuring devices.	Do.	7
100	(*a*) Arecanut, including betel nut and seeval.	Do.	5
	(*b*) Scented nut.	Do.	7
101	Chinaware and porcelainware including tableware, sanitary-ware and sanitary fittings but excluding glazed floor and wall tiles and terracotta.	Do.	7
102	Glass and glassware:		
	(i) Sheet glass and plate glass.	Do.	7
	(ii) Mirrors.		
	(iii) Laboratory glassware.	At the point of first sale in the State.	7
	(iv) Glass shells, glass globes and chimneys for lamps and lanterns.		
	(v) Other glassware including tableware.		

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103 (i) Biscuits, (ii) Toffees, (iii) Chocolates, (iv) Confectionery, (v) Butter, (vi) Ghee, (vii) Cheese, and (viii) Foods including preparations of vegetables, fruits, milk, cereals, flour, starch, birds' eggs, meat and meat offals, animal blood, fish crustaceans and molluscs, which— (*a*) are tinned, canned, bottled or packed; (*b*) are sold under any brand name registered under the Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958); and (*c*) do not fall under item 24.	At the point of first sale in the State.	7
104 Water meters, parts and accessories.	Do.	7
105 Brake fluid.	Do.	7
106 Gases (other than those specified in item 67) in compressed, liquefied or solidified form.	Do.	7
107 Ethyl alcohol and denatured spirit.	Do.	7
108 Nitric, hydrochloric and sulphuric acids.	Do.	7
109 Articles made of stainless steel.	Do.	7
110 Paints, colours, dry distempers, varnishes and blacks, cellulose lacquers, polish (but not boot polish) pigments, indigo, enamels, cement-based water-paints, oil-bound distemper, water pigments, finishes for leather, plastic emulsion paints, turpentine oil, bale oil, white oil and thinners.	At the point of first sale in the State.	7
111 Oil engines, parts and accessories.	Do.	7
112 Spectacles, sunglasses, goggles, rough-blanks, lenses, frames, attachments, parts and accessories.	Do	7
113 Aazor and azor blades.	Do.	7

114 Plywood, black-board, Lamin board, batten board, hard or soft wall boards or insulating board and veneered panels whether or not containing any material other than wood; cellular wood panels building boards of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial or reconstituted wood being wood shavings, wood chips, saw dust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances in sheets, blocks, boards, or the like.	At the point of first sale in the State.	7
115 Products of all sorts made of both asbestos and cement, including flat and corrugated sheets, pipes and tubes.	Do.	7
116 Leather goods other than foot wear.	Do.	7
117 Paper, all sorts (including paste-board, mill-board, straw board and card board)—	Do	7
(i) Cigarette tissue;		
(ii) blotting, toilet, target, tissue other than cigarette tissue, teleprinter, typewriting, manifold, bank, bond, art paper, chrome paper, tubsized paper, cheque paper, stamp paper, cartridge paper, parchment and coated board (including art board, chrome board and board for playing cards);		
(iii) printing and writing paper, packing and wrapping paper, straw board and pulp board, board, including grey board, corrugated board, duplex and triplex boards, other sorts;	At the point of first sale in the State.	7
(iv) all other kinds of paper and paper board not otherwise specified, including carbon paper but excluding cinematographic and photographic paper:		
Provided that if any paper has suffered tax under any one of the sub-items mentioned above, it shall not be again subject to tax under any sub-item aforesaid.		
118 Rail coaches, wagons and parts and accessories thereof.	Do.	7

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119 Bolts and nuts, threaded or tapped and screws of base metal or alloys thereof, including boltends, screw studs, screw studding, self-tapped screws, screw hooks and screw rings.	At the point of first sale in the State.	7
120 Hosiety goods other than those made wholly of cotton.	Do.	7
121 Furniture of all kinds not specifically mentioned in this Schedule.		
122 Pressure lamps and parts and accessories thereof.	Do.	7
123 Pressure cookers, pressure stoves, gas ovens and parts and accessories thereof.	Do	7
124 Playing cards.	Do.	9
125 Synthetic rubber including butadiene Acrylonitrile rubber styrene butadiene rubber and butyl rubber; synthetic rubber latex including prevulcanized synthetic rubber latex.	Do.	9
126 Rubber products, namely—		
(i) Latex foam sponge.	Do.	9
(ii) Plates, sheets and strips unhardened, whether vulcanized or not, and whether combined with any textile material or otherwise.		
(iii) Piping and tubing of unhardened vulcanized rubber.	At the point of first sale in the State.	7
(iv) Transmission, conveyor or elevator belts or belting of vulcanized rubber, whether combined with any textile material or otherwise.		
127 Pure silk cloth other than that woven on handlooms.	Do.	10
128 Furniture and other office equipment of every description (other than those mentioned in item 13) made of iron and steel or any other metal or alloy including tubular and upholstered furniture and a combination of iron, steel or any other metal or alloy or wood or other material.	Do.	10
129 Linoleum.	Do.	15
130 Marble and marble articles.	Do.	15
131 Pile carpets.	Do.	15

132	Ceramic and mosaic tiles glazed floor and wall tiles.	At the point of first sale in the State.	15
133	Lifts operated by electricity or hydraulic power.	Do.	15
134	Molasses.	Do.	25
135	Arishtams and asavas.	Do.	30".

9. *Certain transactions deemed to be first sales or purchases.*—Notwithstanding anything contained in the principal Act, the sale or purchase of such of those goods—

(i) as were not liable to tax only at the point of first sale or purchase before the 4th March 1974; and

(ii) as are liable to tax only at the point of first sale or purchase under sub-section (2) of section 3 of the principal Act as amended by this Act;

effected within the State on or after the 4th March 1974, shall be deemed to be the first sale or purchase for the purposes of the principal Act as amended by this Act, although any sale or purchase of such goods has taken place within the State before the 4th March 1974.

இணைப்பு

[96 ஆம் பக்கத்தில் இனம் 5 (3)க்கான அடிக்குறிப்பைக் காண்க].

L.A. Bill No. 24 of 1974.

(As passed by the Assembly.)

A Bill further to amend the Madras City Municipal Corporation and Tamil Nadu District Municipalities (Amendment and Extension of term of office) Act, 1971.

Be it enacted by the Legislature of the State of Tamil Nadu in the Twenty-fifth Year of the Republic of India as follows :—

1. *Short title.*—This Act may be called the Madras City Municipal Corporation and Tamil Nadu District Municipalities (Amendment and Extension of term of office) Second Amendment Act, 1974.